

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

A. The Stafford Act Provides FEMA a Statutory Cause of Action for Recovering Federal Assistance from Persons Who, by Their Intentional Acts or Omissions, Cause a Condition Resulting in a Major Disaster.

On October 8-10, 2017, over a dozen wildfires that became known as the “2017 Northern California Wildfires” started in Butte, Lake, Mendocino, Napa, Nevada, Solano, Sonoma, and Yuba Counties, California. On October 9, 2017, the Governor of California requested a federal major disaster declaration under section 401 of the Robert T. Stafford Disaster Assistance and Emergency Relief Act (“Stafford Act”), 42 U.S.C. §§ 5121 *et seq.*, asserting to the President that the State of California was overwhelmed and in need of supplementary federal assistance for debris removal, emergency protective measures, repair and replacement of public infrastructure, and assistance to individuals impacted by the fires. The President on October 10, 2017 determined the 2017 Northern California Wildfires were beyond state and local capability and issued a major disaster declaration, (FEMA-4344-DR-CA), authorizing FEMA to provide Public Assistance for Butte, Lake, Mendocino, Napa, Nevada, Sonoma, and Yuba Counties. On October 12, 2017, the major disaster declaration was amended to authorize Individual Assistance for Sonoma County. From October 13-15, 2017, the major disaster declaration was amended three more times to authorize Public Assistance for Solano County and Individual Assistance for Butte, Lake, Mendocino, Napa, Nevada, and Yuba Counties. On November 28, 2017, the major disaster declaration was further amended to authorize additional categories of Public Assistance for Butte, Lake, Mendocino, Napa, Sonoma, and Yuba Counties.

All wildfires that occurred in the declared counties during the incident period of October 8-31, 2017 are included in the major disaster declaration FEMA-4344-DR-CA. These wildfires include, but are not limited to: 37 Fire; Adobe Fire; Atlas Fire; Cascade Fire; Cherokee Fire; Honey Fire; La Porte Fire; Lobo Fire; McCourtney Fire; Norrbom Fire; Nuns Fire; Partrick Fire; Pocket Fire; Potter Valley Fire; Pythian Fire; Redwood Fire; Sulphur Fire; and Tubbs Fire (referred to collectively as the “2017 Northern California Wildfires”).

The destruction caused by the 2017 Northern California Wildfires was unprecedented at the time. It affected tens of thousands of people, and left millions of tons of debris in its wake. According to the California Department of Forestry and Fire Protection (Cal FIRE), the 2017 Northern California Wildfires destroyed 8,585 structures, burned a total of 175,337 acres, and resulted in 42 civilian fatalities and several firefighter injuries. Cal FIRE News Release, *CAL FIRE Investigators Determine Causes of 12 Wildfires in Mendocino, Humboldt, Butte, Sonoma, Lake, and Napa Counties* (June 8, 2018). FEMA has incurred significant costs to provide assistance to individuals, state and local governments and private non-profits for their expenses and losses resulting from the 2017 Northern California Wildfires. To individuals FEMA has provided financial grants for housing repair, rental and other unmet, disaster-caused needs, and manufactured housing units for temporary housing. To the state and local governments FEMA has provided direct federal assistance which includes goods and services for debris removal activities and emergency medical response and financial grants for debris removal, firefighting and the repair and replacement of public infrastructure damaged by the fire. To certain non-profits FEMA has provided financial grants for the repair and replacement of facilities damaged

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

by the fire. In addition, FEMA incurred significant expenses in coordinating, distributing, and overseeing this assistance.

The Stafford Act is clear that assistance under the Act is supplementary. 42 U.S.C. § 5122(2). The Act expects FEMA to offset taxpayer costs from third parties responsible for the event that resulted in the need for a major disaster declaration. 42 U.S.C. § 5160(a). The Act mandates FEMA avoid duplicating resources available to applicants from insurance and other sources. 42 U.S.C. § 5155(a).

Cal FIRE investigators determined that electrical transmission lines owned and operated by Pacific Gas and Electric Company (the Debtor) caused the 37 Fire, Adobe Fire, Atlas Fire, Cherokee Fire, Norrbom Fire, Nuns Fire, Partrick Fire, Pocket Fire, Potter Valley Fire, Pythian Fire, Sulphur Fire, and Redwood Fire. Cal FIRE News Release, *CAL FIRE Investigators Determine Causes of 12 Wildfires in Mendocino, Humboldt, Butte, Sonoma, Lake, and Napa Counties* (June 8, 2018). Cal FIRE forwarded their investigative report to the County District Attorneys for potential prosecution for eight of these fires. *Id.* Cal FIRE investigators also determined that electrical transmission lines owned and operated by the Debtor caused the Honey Fire, La Porte Fire, Lobo Fire, and McCourtney Fire. Cal FIRE News Release, *CAL FIRE Investigators Determine Cause of Four Wildfires in Butte and Nevada Counties* (May 25, 2018). Cal FIRE forwarded their investigative report to the County District Attorneys for potential prosecution for three of these fires. *Id.* Cal FIRE investigators also determined that electrical transmission lines owned and operated by the Debtor caused the Cascade Fire. Cal FIRE News Release, *CAL FIRE Investigators Determine Cause of the Cascade Fire* (October 8, 2018).

According to the procedures set forth by the Bankruptcy Court in this proceeding, Debtors' liability for the Tubbs Fire will be determined in San Francisco Superior Court. If Debtors are found to bear responsibility for the Tubbs Fire, they are liable to the United States for the claims asserted in this proof of claim.

The 2017 Northern California Wildfires represent several major fires that Cal FIRE has attributed to the Debtor's equipment in the last four years. In addition to the 2017 Northern California Wildfires, Cal FIRE also determined the Debtor's equipment caused the Camp Fire that occurred in November 2018, the deadliest and most destructive wildfire in the history of California. Cal FIRE News Release, *CAL FIRE Investigators Determine Cause of the Camp Fire* (May 15, 2019). The 2018 Camp Fire attributed to PG&E burned 153,336 acres, destroyed more than 18,000 structures, and caused 85 fatalities. The Debtor also caused the Butte Fire in Calaveras County in 2015 which burned 70,868 acres, 965 structures, and resulted in deaths and injuries. Cal FIRE News Release, *CAL FIRE Investigators Determine cause of destructive Butte Fire* (April 28, 2016). Though caused by PG&E, these fires were included in separate major disaster declarations under the Stafford Act.

Section 317 of the Stafford Act states, "[a]ny person who intentionally causes a condition for which Federal assistance is provided under this Act or under any other Federal law as a result of a declaration of a major disaster or emergency under this Act shall be liable to the United States for the reasonable costs incurred by the United States in responding to such disaster or

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

emergency to the extent that such costs are attributable to the intentional act *or omission* of such person which caused such condition. Such action for reasonable costs shall be brought in an appropriate United States district court.” (emphasis added) 42 U.S.C. § 5160(a).

FEMA is required to seek reimbursement for the assistance it provided under the Stafford Act. FEMA asserts that the costs it expended in disaster assistance for the 2017 Northern California Wildfires, as described in Item 11, are reasonable and were required by a condition caused by the Debtor. PG&E is therefore liable to the United States for these costs.

B. FEMA Can Recover Disaster Assistance from the Debtor Because the Debtor Created a Public Nuisance.

The Debtor’s creation of the 2017 Northern California Wildfires constituted a nuisance that was harmful to health and interfered with the comfortable enjoyment of life or property. Under California law, a nuisance is defined as “[a]nything which is injurious to health, ... or is indecent or offensive to the senses, or an obstruction to the free use of property, so as to interfere with the comfortable enjoyment of life or property.” Cal. Civ. Code §3479. A public nuisance also “affect[s] at the same time an entire community or neighborhood, or any considerable number of persons, although the extent of the annoyance or damage inflicted upon individuals may be unequal.” Cal. Civ. Code §3480.

The Debtor created the 2017 Northern California Wildfires condition causing widespread, substantial harm to both people and property that is not outweighed by the social utility of Debtor’s conduct. With the State of California’s resources overwhelmed, FEMA expended costs to abate the nuisance that was the direct result of Debtor’s conduct and lack of oversight of its electric system.

C. FEMA’s Provision of Disaster Assistance Unjustly Enriched the Debtor.

Restitution for an unjust enrichment is an appropriate remedy for the Debtor’s conduct in causing the 2017 Northern California Wildfires. Restitution is appropriate because it would be inequitable for the Debtor to retain the benefit of FEMA’s assistance without paying for its value. The Debtor has received an unjust enrichment from the Federal government because the Debtor has not accepted the financial burden resulting from its conduct and instead, has relied on the public fisc to make the victims of the fire whole. Providing restitution in the amounts described in Item 11 would remove some of the financial gains of the Debtor’s conduct and would require the Debtor to pay its fair share of recovery.

ITEM 11 – Amount of Claim:

Overview

The stated amount of this claim reflects the Debtor’s currently known liability to the Department of Homeland Security, Federal Emergency Management Agency (FEMA) for the

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

debt described herein, and FEMA reserves the right to amend, supplement, and/or correct this proof of claim.

This claim is entitled to treatment as a secured claim under 11 U.S.C. § 506 to the extent it is subject to setoff by a claim of the Debtor against FEMA or any other United States agency, department or instrumentality. The United States is a unitary creditor for purposes of setoff. Any monies identified as owing to the Debtor by any United States agency, department or instrumentality other than FEMA are subject to setoff against this claim. The administrative freeze of any such monies owing to the Debtor by the United States is without prejudice to the United States' right under 11 U.S.C. § 553 to setoff such monies against this claim.

Costs associated with FEMA's Proof of Claim has three broad categories:

1. Public Assistance – Direct assistance and financial assistance to the State, local government, tribal governments, and certain private non-profits for debris removal, emergency protective measures, and the permanent repair/replacement of damaged infrastructure.
2. Individual Assistance – (1) Financial assistance to individuals and households for repair/replacement of damaged housing, temporary housing, and other needs; (2) Direct temporary housing assistance to individuals and households (e.g., Mobile homes and travel trailers); and (3) Financial assistance to government agencies or non-profits to provide community services for disaster unemployment, crisis counseling, case management, and legal services.
3. Administrative Costs – FEMA's direct costs incurred in administering its major disaster assistance programs. These costs include, but are not limited to, wages, travel, support from other Federal agencies, support from contractors, temporary facility expenses, and supplies and equipment.

The below sections provide additional detail on each of these categories of costs. FEMA is providing summary spreadsheets accounting for these costs. The primary spreadsheet FEMA utilizes to track disaster specific obligations is the Financial Information Tool (FIT) Report. FEMA has thousands of pages of documentation available to support each entry on the FIT Report which can be made available upon request.

FEMA 2017 NORTHERN CALIFORNIA FIRES (DR-4344) COSTS

PUBLIC ASSISTANCE	
<i>Financial Assistance</i>	
County Project Worksheets	\$ 57,635,173.42
State Agency Project Worksheets	\$ 279,911,020.70
<i>Direct Federal Assistance</i>	
Mission Assignments	\$ 778,872,536.25

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

FEMA Commodities	\$ 5,780,196.48
PA TOTAL	\$ 1,122,198,926.85
INDIVIDUAL ASSISTANCE	
<i>Individuals and Households Program</i>	
Housing Assistance	\$ 11,025,215.40
Other Needs Assistance (75% Federal Share)	\$ 5,203,412.20
Transitional Sheltering Assistance	\$ 3,436,892.33
<i>Direct Temporary Housing Assistance</i>	\$ 16,795,687.68
<i>Community Services Programs</i>	
Disaster Unemployment Assistance	\$ 1,132,513.00
Crisis Counseling Program	\$ 6,842,197.70
Disaster Case Management	\$ 3,323,077.00
Disaster Legal Services	\$ 5,000.00
IA TOTAL	\$ 47,763,995.31
ADMINISTRATIVE COSTS	
Salaries and Benefits	\$ 22,320,012.85
Travel	\$ 15,374,089.50
Transportation	\$ 424,986.52
Rent, Communications, and Utilities	\$ 3,723,357.86
Federal Operations Support	\$ 6,844,946.60
Supplies and Materials	\$ 331,751.33
Equipment	\$ 22,645.11
Other Services	\$ 2,205,419.22
Contractor Services	\$ 6,377,342.66
ADMIN COST TOTAL	\$ 57,624,551.65
2017 NORCAL FIRES TOTAL	\$ 1,227,587,473.81

Public Assistance Costs

Public Assistance includes direct assistance and financial assistance to the State, local government, tribal governments, and certain private non-profits (Applicant) for debris removal, emergency protective measures, and the permanent repair/replacement of damaged infrastructure

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

authorized under sections 403, 406, and 407 of the Stafford Act. FEMA may provide Public Assistance through either financial assistance or direct Federal assistance.¹

A. Financial Assistance

FEMA divides Public Assistance into two broad categories: emergency work and permanent work. These types of work are further subdivided into specific categories as follows:

Emergency Work	Permanent Work
Category A – Debris Removal	Category C – Roads and Bridges
Category B – Emergency Protective Measures	Category D – Water Control Facilities
	Category E – Buildings
	Category F – Utilities
	Category G – Parks, Recreation, Other

Debris removal (Category A) includes the removal and disposal of debris from public property. FEMA may also reimburse State and local governments for debris removal from private property when it is determined that the removal of such debris is in the public interest. Emergency protective measures (Category B) includes actions taken to save lives and alleviate immediate threats to public health and safety such as, but not limited to, fire suppression, evacuations, sheltering, and emergency medical care. Permanent work (Categories C-G) includes the permanent repair or replacement of disaster-damaged facilities. In addition, FEMA provides Public Assistance funding for administrative costs referred to as Category Z.

FEMA may provide Public Assistance through either financial assistance or direct Federal assistance. Under financial assistance, FEMA reimburses the Applicant for the Federal share of eligible work performed by the Applicant. The eligible scope of work and cost for each project funded by FEMA is documented in a Project Worksheet. Project Worksheets for DR-4344 were recorded in the Emergency Management Mission Integrated Environment (EMMIE), a system used to record Federal obligations for the Public Assistance program. Due to the voluminous documentation supporting each Project Worksheet, this Attachment includes a summary spreadsheet of Project Worksheets for DR-4344. Additional supporting documentation is available for each Project Worksheet, which can be made available upon request.

B. Direct Federal Assistance

Besides financial assistance, FEMA may also provide direct Federal assistance for emergency work. Under direct Federal assistance, the Federal government provides Federal property or services to perform a specific mission requested by the State. FEMA may provide commodities or equipment directly to the State from existing warehouse stores or directly purchase and provide commodities or equipment. These costs are recorded in the Enterprise Coordination & Approvals Processing System (eCAPS) for each order. Documentation for costs

¹ FEMA notes it is only including the Federal share of Public Assistance costs in this Proof of Claim. Other public entities, including the State and local governments, may be filing a Proof of Claim for the same projects that include the Federal and non-Federal share. If FEMA's claim is allowed by the Court, the Proofs of Claim filed by these other entities may be reduced by the Federal share.

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

associated with FEMA commodities provided to the State are included in the “Immediate Needs Assistance” line item of the Financial Information Tool Report in Exhibit D. Additional supporting documentation is available for each order, which can be made available upon request.

FEMA may also task and reimburse another Federal agency, under the authority of the Stafford Act, to provide direct Federal assistance to a State. The scope of work and costs eligible for reimbursement to the other Federal agency are documented in a Mission Assignment, which is recorded in eCAPS. Due to the voluminous documentation available to support each Mission Assignment, this Attachment includes a summary spreadsheet of the Mission Assignment orders for DR-4344. Additional supporting documentation is available for each Mission Assignment, which can be made available upon request.

C. Incident Summary

The major disaster declaration DR-4344 included over a dozen fires in Northern California and one fire in Southern California (the Canyon 2 Fire in Orange County). All Public Assistance costs directly related to the Canyon 2 Fire are excluded from this Proof of Claim.

FEMA funded Project Worksheets for 55 Applicants located within the affected Counties, which are all directly related to the Northern California fires. FEMA funded additional Project Worksheets for 22 State Agency Applicants. Two State agency Project Worksheets included costs directly related to the Canyon 2 Fire, and those identified costs have been removed.

FEMA issued two direct Federal assistance Mission Assignments to other Federal agencies to provides direct assistance to the State and provided FEMA commodities.

Individual Assistance Costs

Individual Assistance includes financial assistance to individuals and households for repair/replacement of damaged housing, temporary housing, and other needs and direct temporary housing assistance (e.g., Mobile homes and travel trailers) under section 408 of the Stafford Act. Individual Assistance also includes financial assistance to government agencies or non-profits to provide community services for disaster unemployment, crisis counseling, case management, and legal services under sections 410, 415, 416, and 426 of the Stafford Act. The Federal share of Individual Assistance, with one exception, is 100% of eligible costs. The Federal share of the Individual and Household Program – Other Needs Assistance program is 75% of eligible costs with the State paying the other 25%.

A. Assistance Directly to Individuals and Households

Assistance directly to individuals and households is provided through the Individuals and Households Program. Under the Individuals and Households Program, FEMA may provide financial assistance for the repair/replacement of damaged housing, temporary housing (e.g., the cost of renting temporary housing or lodging expenses), and other unmet disaster-caused needs (referred to as the Other Needs Assistance program) such as replacement of personal property, medical/dental expenses, childcare expenses, and funeral expenses. For DR-4344, the maximum

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

amount of financial assistance available under the Individuals and Households Program was \$34,000 for each category of assistance.

Individuals and households are also eligible for direct temporary lodging assistance under the Transitional Sheltering Assistance program. Under the Transitional Sheltering Assistance program, FEMA directly pays participating hotels to house disaster survivors. Eligible applicants must receive authorization from FEMA to stay in a Transitional Sheltering Assistance program participating hotel. When there is insufficient temporary housing available in an affected community, FEMA may also provide individuals and households with direct temporary housing assistance through temporary housing units such as a mobile homes and travel trailers. FEMA provides temporary housing by placing temporary housing units on disaster survivor's land, commercially leased space, or on group sites built by FEMA. Costs associated with a direct housing mission include purchase, transportation, installation, and removal of a temporary housing unit, lease costs for a temporary housing unit site, and other incidental expenses such as utilities or installation of accessibility features.

B. Community Services Programs

In addition to assistance provided directly to individuals and households, FEMA provides financial assistance to government agencies or non-profits to provide community services to the entire disaster affected community for disaster unemployment, crisis counseling, case management, and legal services.

For the Disaster Unemployment Program, FEMA provides financial assistance to the California Employment Development Department to provide assistance to individuals who have disaster-caused unemployment.

For the Crisis Counseling Program, FEMA provides financial assistance to the California Department of Healthcare Services to fund mental health counseling for disaster survivors. Funding is provided under two grants: the Immediate Services Program and the Regular Service Program.

For the Disaster Case Management Program, FEMA provides financial assistance to the California Department of Social Services to provide case management services to disaster survivors to address their unmet needs.

For the Disaster Legal Services program, FEMA provides financial assistance to the American Bar Association, Young Lawyers Division to fund administrative costs associated with coordinating disaster pro bono legal services to individuals affected by a disaster.

C. Incident Summary

The major disaster declaration DR-4344 included over a dozen fires in Northern California and one fire in Southern California (the Canyon 2 Fire in Orange County). All Individual Assistance costs directly related to the Canyon 2 Fire are excluded from this Proof of Claim. For the community services programs, all costs supported the Northern California fires.

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

FEMA provided 2,155 Housing Assistance awards and 4,116 Other Needs Assistance awards to individuals and households within the affected Counties, which are all directly related to the Northern California fires. 643 individuals and households within the affected Counties received Transitional Sheltering Assistance for a total of 19,916 room nights.

Because of the lack of available temporary housing in the affected community, FEMA activated its direct housing program for DR-4344. FEMA provided 252 temporary housing units in the affected counties. Direct housing was not authorized for the Canyon 2 Fire. Temporary housing units were located on private sites, commercial sites, or group sites modified by FEMA. Documentation for costs associated with temporary housing are included in "Manufactured Housing" line item of the FIT Report.

Administrative Costs

FEMA's costs for administering its major disaster assistance programs include, but are not limited to, salaries and benefits, travel, support from other Federal agencies, support from contractors, temporary facility expenses, and supplies and equipment. FEMA's administrative costs are fully funded by the Federal government, as there is no State cost share.

A. Salaries & Benefits

FEMA utilizes both permanent and temporary staff to support its major disaster assistance programs. FEMA's permanent staff are hired under the authority of Title 5 of the U.S. Code and are funded from regularly occurring appropriations. For permanent employees, FEMA charges overtime costs to a specific major disaster declaration, and those are the only wages included in this Proof of Claim for this category of employee.

FEMA's temporary employees that support major disaster declarations are hired under the authority of the Stafford Act and can be either full-time or part-time. Full-time temporary employees are referred to as Cadre of On-Call Response Employees (CORE), and part-time employees are referred to as Reservists. FEMA may also employ local hires that support a specific disaster declaration. For all categories of temporary employees, both base wages (e.g., 40 hours per week) and overtime spent working on activities directly related to a specific major disaster declaration are charged to that major disaster declaration and are included in this Proof of Claim.

Time and attendance for all categories of FEMA employees is recorded in the Web Time and Attendance (WebTA) system administered by the U.S. Department of Agriculture National Finance Center. Payment made to employees are recorded in the Integrated Financial Management Information System (IFMIS). Due to the voluminous documentation available to support these costs, this Attachment includes a summary spreadsheet from the FIT Report.

B. Travel

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

FEMA incurs travel expenses to ensure staff are on-site to support disaster affected communities at the Joint Field Office, Area Field Office, Disaster Recovery Centers, and other locations. These costs include transportation, per diem (lodging and meals), and other necessary expenses in accordance with the Federal Travel Regulations. FEMA utilizes Concur Government Edition for all travel arrangements, including the processing of travel authorizations and vouchers. Payments made in support of approved travel vouchers are recorded in IFMIS. Due to the voluminous documentation available to support these costs, this Attachment includes a summary spreadsheet from the FIT Report.

C. Transportation

In order to carry out its mission, FEMA must transport commodities and equipment to staging areas and disaster affected locations. Transportation also includes package and document delivery services (e.g., FedEx, UPS, DHL, etc.). Orders for transportation services are recorded in eCAPS. Due to the voluminous documentation available to support these costs, this Attachment includes a summary spreadsheet from the FIT Report.

D. Rent, Communications, Utilities; Print and Reproduction; Supplies and Materials; Equipment; Other Services

In order to provide its disaster assistance directly to disaster affected communities, FEMA operates temporary facilities for each major disaster declarations. Typical temporary facilities include the Joint Field Office, Area Field Offices, Disaster Recovery Centers, and other locations. Typical costs incurred in operating these facilities include, but are not limited to, rent, utilities, security services, and janitorial services. FEMA also incurs costs for necessary supplies, equipment, and printing and copy services to operate at these facilities and administer its programs. Costs associated with each of these expenses are recorded in eCAPS. Due to the voluminous documentation available to support these costs, this Attachment includes a summary spreadsheet from the FIT Report.

E. Mission Assignments – Federal Operations Support

In order to carry out its mission, FEMA may task and reimburse another Federal agency, under the authority of the Stafford Act, to provide Federal Operations Support for FEMA. This may include, but is not limited to, technical experts from other Federal agencies, transportation for FEMA assets and personnel on other Federal agency vehicles, or supplemental personnel to carry out FEMA functions. The scope of work and cost eligible for reimbursement to the other Federal agency is documented in a Mission Assignment, which is recorded in the Enterprise Coordination & Approvals Processing System (eCAPS). Due to the voluminous documentation available to support these costs, this Attachment includes a summary spreadsheet from the FIT Report.

F. Contractor Services

In order to carry out its mission, FEMA may also utilize the services of Federal contractors to provide technical and other services. The primary contract mechanism that FEMA utilizes for

**Attachment to Proof of Claim of United States of America
In re Pacific Gas and Electric Company Chapter 11 Case No. 19-30088 (DM)**

major disaster declarations are the Public Assistance Technical Assistance Contract (PA-TAC) and the Individual Assistance Technical Assistance Contract (IA-TAC). (There is also a Hazard Mitigation Technical Assistance Contract which is not included in this Proof of Claim.) Orders for services against these pre-existing Agency contracts are recorded in eCAPS. Due to the voluminous documentation available to support these costs, this Attachment includes a summary spreadsheet from the FIT Report.

G. Incident Summary

The major disaster declaration DR-4344 included over a dozen fires in Northern California and one fire in Southern California (the Canyon 2 Fire in Orange County). FEMA's administrative costs supported activities for the fires cannot be separated. FEMA is claiming 98% of costs based on the relative damage caused by the Northern California fires versus the Canyon 2 Fire. FEMA calculated this percentage by comparing the amount of disaster assistance provided for the Northern California fires versus the amount of disaster assistance provided for the Canyon 2 Fire.

Supporting Documentation Index

Document Summary	Pages
Financial Information Tool (FIT) Report	13-15
Summary Spreadsheet of Project Worksheets	16-39
Summary Spreadsheet of Direct Federal Assistance Mission Assignments	40
Summary Spreadsheet of Federal Operations Support Mission Assignments	41-44